

# HOUSE . . . . . No. 2426

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By Mr. Marzilli of Arlington, petition of J. James Marzilli, Jr., and others for legislation to provide an income tax credit for certain elderly or disabled persons. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

J. James Marzilli, Jr.	Timothy J. Toomey, Jr.
Ellen Story	John W. Scibak
David Paul Linsky	Thomas J. O'Brien
James B. Leary	

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In the Year Two Thousand and Five.

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AN ACT PROVIDING AN INCOME TAX CREDIT FOR CERTAIN DISABLED PERSONS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Subsection (K) of section 6 of chapter 62 of the General Laws,  
2 as appearing in the 2002 Official Edition, is hereby amended by  
3 striking out paragraph (2) and inserting in place thereof the  
4 following paragraph:

5 (2) An owner or tenant of residential property located in the  
6 commonwealth, who is 65 years of age or older, or who is dis-  
7 abled, who is not a dependent of another taxpayer and who occu-  
8 pies said property as his principal residence, shall be allowed a  
9 credit equal to the amount by which the real estate tax payment or  
10 the rent constituting real estate tax payment exceeds 10 percent of  
11 the taxpayers total income, but the credit shall not exceed \$750.  
12 For the purpose of this subsection, a disabled person shall be an  
13 individual, a physical or mental impairment that substantially  
14 limits one or more of the major life activities of such individual; a  
15 record of such an impairment; or being regarded as having such  
16 an impairment.